

RECEIVED

uFB - 976

SG
9/15/11

2010

FORM F-65(MS-35) FEB 25 2011
(8-21-2009)

NH DEPT OF REVENUE ADM
MUNICIPAL SERVICES
STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



30 4 001 003 44
GILMANTON CORNERS VILLAGE DISTRICT
COMMISSIONER
PO BOX 508
GILMANTON, NH 03237 0190

GOVERNMENTS DIVISION USE ONLY

**NEW HAMPSHIRE
ANNUAL VILLAGE DISTRICT
FINANCIAL REPORT**

PLEASE
RETURN
COMPLETED
FORM TO

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

FOR THE FISCAL YEAR ENDED: December 31, 2009 or 2010

Village District: Gilmanton Village Mailing address: c/o Steven M. Laticci

County: Belknap P.O. Box 508

In the town(s) of: Gilmanton Gilmanton NH 03237

Telephone: 267-6567 FAX: 267-8373 E-mail: slaticci@laticcilaw.com

1. This form is intended for those governmental units which have adopted the title "Village District" in accordance with RSA 52.
2. A copy of this form should be used in preparing the annual report for the voters.
3. When completed, a copy must be placed on file with the village district clerk, and a copy sent to the Department of Revenue at the above address.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Date signed 8/18/11

Signatures of a majority of the governing body:

John L. Dickley
Steven M. Laticci

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the district officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

STEVEN M. LATICCI

Regular office hours

Signature *Steven M. Laticci*

Email address slaticci@laticcilaw.com

FOR DRA USE ONLY

Part I

GENERAL FUND BALANCE SHEET - MODIFIED ACCRUAL

As of December 31, 200 OR June 30, 200

| A. ASSETS | Account No. | Beginning of Year | End of Year |
|---|-------------|---------------------------|-------------|
| | | | |
| 1. Current assets | | | |
| a. Cash and equivalents | 1010 | \$60,75 61 | \$976.47 |
| b. Investments | 1030 | | |
| c. Taxes receivable | 1080 | \$7952.00 | |
| d. Municipal assessments receivable | 1081 | | |
| e. Tax liens receivable | 1110 | | |
| f. Accounts receivable | 1150 | | |
| g. Due from other governments | 1260 | | |
| h. Due from other funds | 1310 | | |
| i. Other current assets | 1410 | | |
| j. Prepaid items | 1430 | | |
| k. Other assets | 1700 | | |
| TOTAL ASSETS | | \$ 40012.75 61 | \$ 976.47 |
| B. LIABILITIES AND FUND EQUITY | | | |
| 1. Current liabilities | | | |
| a. Accounts payable | 2020 | 590 | 0 |
| b. Compensated absences payable | 2030 | \$7036.28 | |
| c. Contracts payable | 2050 | | |
| d. Due to other governments | 2070 | | |
| e. Due to other funds | 2080 | | |
| f. Notes payable - Current | 2230 | | |
| g. Bonds payable - Current | 2250 | | |
| h. Other payables | 2270 | | |
| TOTAL LIABILITIES | | \$ 8590 590 | \$ 0 |
| 2. Fund equity | | | |
| a. Reserve for encumbrances | 2440 | | |
| b. Reserve for continuing appropriations | 2450 | | |
| c. Reserve for special purposes | 2490 | | |
| d. Unreserved fund balance | 2530 | 5297 | 976 |
| TOTAL FUND EQUITY | | \$ 5297 5297 | \$ 976 |
| 3. TOTAL LIABILITIES AND FUND EQUITY | | \$ 60.75 61 | \$ 976.47 |

* Do NOT list capital reserve funds or trust funds on the balance sheet.
Those are reported on the MS-9 and MS-10 forms by the Trustees of Trust Funds.

Part I GENERAL FUND — MODIFIED ACCRUAL — Continued

| Acct. No. | SOURCES OF REVENUES AND CREDITS | Amount | Acct. No. | EXPENDITURES | Amount |
|---|--|----------------|--|-------------------------------------|----------------|
| TAXES | | | GENERAL GOVERNMENT | | |
| 3110 | Property taxes | T01 \$ 7952 | 4130 | Executive | E89 |
| 3190 | Interest and penalties on delinquent taxes | T01 | 4194 | General government building | E89 |
| FROM FEDERAL GOVERNMENT | | | 4196 | Insurance | E89 |
| 3319 | Other Federal grants and reimbursements | B89 | PUBLIC SAFETY | | |
| FROM STATE | | | 4215 | Ambulance | E32 |
| 3351 | Shared revenue — Block grant | C30 | 4220 | Fire | E24 |
| 3354 | Water pollution grants | C89 | 4290 | Emergency management | E89 |
| FROM OTHER GOVERNMENTS | | | HIGHWAYS AND STREETS | | |
| 3379 | Intergovernmental revenues | D89 | 4312 | Highways and streets lighting | E44 7036.28 |
| CHARGES FOR SERVICE | | | SANITATION | | |
| 3401 | Income from departments | A89 | 4323 | Solid waste collection | E81 |
| 3402 | Water supply systems charges | A91 | WATER DISTRIBUTION AND TREATMENT | | |
| 3403 | Sewer user charges | A80 | 4332 | Water services | E91 |
| 3404 | Garbage-refuse charges | A81 | HEALTH | | |
| 3409 | Other charges | A89 | 4414 | Pest control | E32 |
| MISCELLANEOUS REVENUES | | | 4419 | Other health | E32 |
| 3501 | Sale of village district property | U11 | CULTURE AND RECREATION | | |
| 3502 | Interest on investments | U20 | 4520 | Parks and recreation | E61 |
| 3509 | Other | U99 | 4589 | Other culture and recreation | E61 |
| INTERFUND OPERATING TRANSFERS IN | | | DEBT SERVICE | | |
| 3912 | From Special Revenue Fund | | 4711 | Principal long-term bonds and notes | |
| 3913 | From Capital Projects Fund | | 4721 | Interest long-term bonds and notes | 189 |
| 3914 | From Proprietary Fund | | 4723 | Interest on TANs | 189 |
| 3915 | From Capital Reserve Fund | | CAPITAL OUTLAY | | |
| OTHER FINANCING SOURCES | | | INTERFUND OPERATING TRANSFERS OUT | | |
| 3934 | Proceeds long-term notes/bonds | | 4912 | To Special Revenue Fund | |
| TOTAL REVENUES → \$ 7952 | | | 4913 | To Capital Projects Fund | |
| <i>Please continue in next column.</i> | | | 4914 | To Proprietary Fund | |
| | | | 4915 | To Capital Reserve Fund | |
| | | | 4916 | To Expendable Trust Fund | |
| | | | TOTAL EXPENDITURES → \$ 7036.28 | | |

Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS

January 1, _____ – December 31, _____ **OR** July 1, _____ – June 30, _____

| A. REVENUE (BY SOURCE) | Capital projects | Special revenue | Proprietary funds | |
|--|------------------|-----------------|-------------------|----------------------|
| | (a) | (b) | Enterprise (c) | Internal service (d) |
| 1. Revenue from taxes | T01 | T01 | T01 | |
| 2. Revenue from licenses, fees, etc. | T29 | T29 | T29 | |
| 3. Revenue from Federal Government | B89 | B89 | B89 | |
| 4. Revenue from State of New Hampshire | C89 | C89 | C89 | |
| 5. Revenue from other government | D89 | D89 | D89 | |
| 6. Revenue from charges for service | A91 | A91 | A91 | |
| A. Water supply system changes | | | | |
| B. Sewer user charges | A80 | A80 | A80 | |
| C. Refuse Collection changes | A81 | A81 | A81 | |
| D. Other — <i>Specify</i> ✓ | A89 | A89 | A89 | |
| 7. Revenue from miscellaneous sources | U20 | U20 | U20 | |
| A. Interest on investments | | | | |
| B. Other | U99 | U99 | U99 | |
| 8. Interfund operating transfers in | | | | |
| 9. Other financial sources | | | | |
| 10. TOTAL REVENUE AND OTHER SOURCES → | \$ | \$ | \$ | \$ |

CONTINUE ON THE NEXT PAGE.

Part IV SUMMARY OF REVENUES AND EXPENDITURES FOR ALL OTHER FUNDS - Continued

January 1, _____ - December 31, _____ **OR** July 1, _____ - June 30, _____

| B. EXPENDITURE (BY FUNCTION) | Capital projects (a) | Special revenue (b) | Proprietary funds | |
|---------------------------------------|-------------------------|------------------------|-------------------|-------------------------|
| | | | Enterprise (c) | Internal service (d) |
| 1. Public safety | F89 | E89 | E89 | |
| 2. Sanitation | F81 | E81 | E81 | |
| 3. Water distribution | F91 | E91 | E91 | |
| 4. Health | F32 | E32 | E32 | |
| 5. Welfare | F79 | E79 | E79 | |
| 6. Culture and recreation | F61 | E61 | E61 | |
| 7. Conservation | F59 | E59 | E59 | |
| 8. Redevelopment and housing | F50 | E50 | E50 | |
| 9. Economic development | F89 | E89 | E89 | |
| 10. Debt service | E23 | E23 | E23 | |
| 11. Capital outlay | | F89 | F89 | |
| 12. Interfund operation transfers out | | | | |
| 13. Payments to other governments | | | | |
| 14. TOTAL EXPENDITURES → | \$ | \$ | \$ | \$ |

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS

As of December 31, _____ **OR** June 30, _____

| A. ASSETS | Account Number | Capital projects (a) | Special revenue (b) | Proprietary funds | |
|---|----------------|-------------------------|------------------------|-------------------|-------------------------|
| | | | | Enterprise (c) | Internal service (d) |
| 1. Current assets | | | | | |
| A. Cash and equivalents | 1010 | | | | |
| B. Investments | 1030 | | | | |
| C. Accounts receivable | 1150 | | | | |
| D. Due from other governments | 1250 | | | | |
| E. Due from other funds | 1310 | | | | |
| F. Other current assets | 1400 | | | | |
| 2. Fixed assets | | | | | |
| A. Land and improvements | 1610 | | | | |
| B. Buildings | 1620 | | | | |
| C. Machinery, vehicles, equipment, etc. | 1640 | | | | |
| D. Construction in progress | 1650 | | | | |
| E. Improvements (non-building) | 1660 | | | | |
| F. Other assets | 1700 | | | | |
| 3. TOTAL ASSETS → | | \$ | \$ | \$ | \$ |

CONTINUE ON THE NEXT PAGE.

Part V BALANCE SHEET SUMMARY OF ALL OTHER FUNDS – Continued

As of December 31, _____ OR June 30, _____

| B. LIABILITIES AND FUND EQUITY | Account Number | Capital projects (a) | Special revenue (b) | Proprietary funds | |
|---|----------------|-------------------------|------------------------|-------------------|-------------------------|
| | | | | Enterprise (c) | Internal service (d) |
| 1. Liabilities | | | | | |
| A. Warrants and accounts payable | 2020 | | | | |
| B. Compensated absences | 2030 | | | | |
| C. Contracts payable | 2050 | | | | |
| D. Due to other governments | 2070 | | | | |
| E. Due to other funds | 2080 | | | | |
| F. Notes/bonds payable | | | | | |
| G. Other (List) | | | | | |
| H. TOTAL LIABILITIES → | | \$ | \$ | \$ | \$ |
| 2. Fund equity capital | | | | | |
| A. Reserve – Encumbrances | 2440 | | | | |
| B. Reserve – Special purpose | 2490 | | | | |
| C. Unreserved fund balance | 2530 | | | | |
| D. District contribution capital | 2610 | | | | |
| E. Other contribution capital | 2620 | | | | |
| F. Retained earnings | 2790 | | | | |
| G. TOTAL FUND EQUITY | | | | | |
| 3. TOTAL LIABILITIES AND FUND EQUITY → | | \$ | \$ | \$ | \$ |

Part VI SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments on reimbursement or cost-sharing basis. Do not include these expenditures elsewhere.

| Purpose (a) | Amount (b) |
|---|---------------|
| Payments made to other local governments for: | |
| | M89 |
| | |
| | |
| | |
| Payments made to State for: | L89 |
| | |
| | |

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

| Long-term debt purpose (a) | Bonds outstanding at the beginning of this fiscal year (b) | Bonds during this fiscal year | | Outstanding at the end of this fiscal year (e) |
|-------------------------------|---|-------------------------------|----------------|---|
| | | Issued (c) | Retired (d) | |
| All debt | 19U | 29U | 39U | 49U |

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your district before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of district employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

| | |
|------------------|-----|
| Total wages paid | Z00 |
|------------------|-----|

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

| Type of fund (a) | Amount at end of fiscal year Orbit cents (b) |
|--|--|
| Sinking funds – Reserves held for redemption of long-term debt | W01 |
| Bond funds – Unexpended proceeds from sale of bond issues held pending disbursement | W31 |
| All other funds except employee retirement funds, and nonexpendable trust funds. | W61 |

CENSUS USE ONLY

976